

March 19, 2024  
BAC Meeting  
Res. No. BAC 24-10

**MOTION:** Angry

**SECOND:** Boddye

**RE: RECOMMEND THAT THE BOARD OF COUNTY SUPERVISORS ACCEPT THE FOLLOWING INTERNAL AUDIT REPORTS: INFORMATION TECHNOLOGY GENERAL CONTROLS; AND EXTERNAL AND INTERNAL PENETRATION TESTING**

**ACTION: APPROVED**

**WHEREAS**, performance standard – 2440, Disseminating Results, of the *International Standards for the Professional Practice of Internal Auditing*, issued by the Institute of Internal Auditors (IIA) requires audit organizations to communicate the results of engagements to the appropriate parties, including those who can ensure that the results are given due consideration; and

**WHEREAS**, an internal audit report has been submitted to the Board Audit Committee of the Board of County Supervisors regarding: *Information Technology General Controls; External and Internal Penetration Testing*; and

**WHEREAS**, the reports were discussed by the Board Audit Committee on March 19, 2024; and

**WHEREAS**, the Board Audit Committee has determined that it should recommend to the Board of County Supervisors that the work on the reports is now complete, and the reports should be accepted as final by the Board of County Supervisors;

**NOW, THEREFORE, BE IT RESOLVED** that the Board Audit Committee of the Board of County Supervisors does hereby recommend that the Board of County Supervisors accept the Internal Audit Reports on: Information Technology General Controls; and External and Internal Penetration Testing, as final.

**Votes:**

**Ayes: Jefferson, Angry, Boddye, Weir**

**Nays: None**

**Absent from Vote: None**

**Absent from Meeting: Bailey**

**For information**

County Attorney

**CERTIFIED COPY**

*Renee M Brown*

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**Clerk to the Board Audit Committee**